

NYSE Regulation

CERTDAC



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VIA FACSIMILE AND U.S. MAIL

November 17, 2009

Ms. Velma Smith, Branch Chief
Securities and Exchange Commission
Division of Corporation Finance – Filer Support Office
100 F Street, N.W., Mail Stop 3040
Washington, D.C. 20549

Re: IndexIQ ETF Trust
Issuer CIK: 0001415995
Issuer File Number: 001-34265
Form 8-A Date: 10/26/2009

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on September 30, 2009) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

IQ ARB Merger Arbitrage ETF
Shares of beneficial interest, no par value

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
Manager, Listing Compliance